IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION No.13579 of 2004

Between:

M/s. Soma Srinivas Reddy,

Rep. by its Managing Partner
Soma Srinivas Reddy. **..... PETITIONER**

AND

1.The Addl. Commissioner (CT) Legal,

A.P., Hyderabad at Nampally.
2.The Deputy Commissioner (CT),

Abids Division, Hyderabad.
3.Commercial Tax Officer,

Narayanaguda Circle, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus or any other appropriate writ or writs, order or direction setting aside the order of the 1st respondent in CCT's REf.No. LIII(1)/185/2004 dt. 17-3-2004 has illegal, arbitrary, unreasonable and unjustified and consequently restrain the 3rd respondent from taking any coercive steps for recovery of the disputed demand of Rs. 7,47,153/- for the year 2000-01 pursuant to the order passed

by the 2nd respondent dt. 6-10-2003 till the disposal of the appeal before the Sales Tax Appellate Tribunal and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.G.NARENDRA CHETTY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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ORDER: (PER Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of one-third of the liability. Therefore, we set aside the order of the authority and direct that one-third of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

3rd August, 2004

(S.ANANDA REDDY, J)

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To:

1.The Addl. Commissioner (CT) Legal,

A.P., Hyderabad at Nampally.
2.The Deputy Commissioner (CT),

Abids Division, Hyderabad.
3.Commercial Tax Officer,

Narayanaguda Circle, Hyderabad.

4.Two CCs to the G.P. for Commercial Taxes,

High Court Buildings, High Court of A.P.,

Hyderabad (O.U.T.)

5.Two CD copies.